

The Uniform Guidance requires that the Schedule of Expenditures of Federal Awards (SEFA/Schedule 16) include the total amounts provided to subrecipients from each federal program. To accommodate this requirement, the SEFA template was updated to add a column for those amounts.

There are also changes to the note disclosures:

- Note 2, *Program Cost* and Note 7, *Indirect Cost Allocation* were expanded to include additional information,
- Note 8, *Amounts Awarded to Subrecipients* was eliminated.

The current notes template reflects these changes.

For more information, please refer to the updated version of the Schedule 16 guidelines in the [BARS manual](#).

The Online Filing was also updated to reflect this change. It is important that your annual report meets this new requirement.

If you already filed your annual report – please access your account and update the new column where applicable.

If your annual report is pending – please ensure that the SEFA contains required information.

If you have questions related to Online filing, please contact Duane Walz (duane.walz@sao.wa.gov); questions regarding the proper classification of the expenditures direct to the [SAO HelpDesk](#).